Government, in which employees drawing basic pay upto Rs. 3500/- are allowed 100 per cent neutralisation, those between Rs. 3501 to Rs. 6000 are allowed 75 per cent and those above Rs. 6000 are allowed 65 per cent. The amount of D.A., being part of salary, is income and, therefore, taxable. Howver. exemption limits are being raised from time to time in order to provide relief from tax in respect of increase in income due to inflation.

Restructuring of Regional Rural Banks

3349. SHRI E. BALANANDAN: Will the Minister of FINANCE be pleased to state:

(a) whether Tripura is the only State in India from where no Regional Rural Bank has been selected for restructuring in the list of 50 selected RRBs;

(b) whether Manipur Rural Bank, though selected by the Committee on restructuring of RRBs, has not yet been allowed to sign MOU; and

(c) what action has been taken by Government to ensure their selection and participation in the process of restructuring in the year 1994-95?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) to (c) The only Regional Rural Bank in the State of Tripura namely Tripura Gramin Bank (TGB) was included in the list of 50 RRBs identified initially for the purpose of restructuring during the year 1994-95 by the Committee set up by Reserve Bank of India (RBI). However, after consideration only 49 RRBs were selected by Government for restructuring excepting the Tripura Gramin Bank. A separate study is being conducted by the National Bank for Agriculture and Rural Development (NABARD) in this Gramin Bank.

Reserve Bank of India has reported that the draft Development Action Plan prepared for Manipur Rural Bank was under review and therefore, Memorandum of Understanding (MOU) could not be signed so far. As soon as Development Action Plan is finalised the MOU will be signed by Manipur Rural Bank.

Officials working of deputation in IRS Customs Services

3350. DR. SANJAYA SINH: Will the Minister of FINANCE be pleased to state:

(a) what is the number of officials belonging to the IRS Customs Services who are now working in Delhi on deputation.

(b) since when these officials have been working in Delhi on deputation;

(c) how many years of services have been put in by each of these officials;

(d) what is the normal time prescribed for officials to work on deputation; and

(e) whether Government propose to withdraw the services of such officials who are working on deputation beyond the prescribed period of deputation and if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) There are 94 officers of the Indian Customs and Central Excise Service who are now working in Delhi deputation.

(b) and (c) The information is given in the statement enclosed. (*See* below).

(d) The normal time prescribed for deputation ranges from three to five years. In some cases, it is extendable upto seven years.

(e) There is no officer on deputation beyond the period stated in (d) above.